

Higher Education Summary of COFRS Feed Models

TABOR NonExempt Feed: All 320 revenue is TABOR exempt at the fund level. TABOR Exempt/Nonexempt status of all other revenue is determine by the RSC within Fund 305.

COFRS Fund	HE NonTABOR Enterprise Fund 305	HE TABOR Enterprise Fund 320
TABOR Reporting		
Exempt Revenue	X	X
NonExempt Revenue	X	
Appropriated Revenue (Recorded by RSC)		
Tuition	X	
FFS	X	
Appropriated Student Fees	X	
OTT	X	
NonExempt Auxiliary	X	
NonAppropriated Revenue	X	X
Expense Object Codes	X (all other internal NACUBO funds)	X (Internal Auxiliary TABOR Enterprise Funds)
Program Codes: Use with both Expense and Revenue for Budget Reporting		
Education and General - E&G (Program Codes 1100)	X (internal NACUBO GF)	
Non Education and General (Program Codes 1900)	X (all other internal NACUBO funds)	X (Internal Auxiliary TABOR Enterprise Funds)

TABOR Exempt Enterprise Feed: All revenue is TABOR exempt at the fund level.

COFRS Fund	HE TABOR Enterprise Fund 320
TABOR Reporting	
Exempt	X
NonExempt	X
Appropriated Revenue (Recorded by RSC)	
Tuition	X
FFS	X
Appropriated Student Fees	X
NonAppropriated Revenue	X
Expense Object Codes	X
Program Codes: Use with both Expense and Revenue for Budget Reporting	
Education and General - E&G (Program Codes 1100)	X (Internal NACUBO GF)
Non Education and General (Program Codes 1900)	X (all other internal NACUBO funds)

Shaded Areas include Data required for the Budget Data Books and must be reconciled to COFRS